

**NEBRASKA DEPARTMENT OF REVENUE PROPERTY ASSESSMENT DIVISION
CALENDAR FOR CENTRALLY ASSESSED COMPANIES**

"DUE" DATE	DUTY	STATUTE(S)	RESPONSIBILITY OF	INDUSTRY
JAN 1, 12:01 A.M.	Assessment of real and personal property.	77-1201, 77-1301	Property Assessment Division	ALL
JAN 1, 12:01 A.M.	The Property Tax Administrator shall annually determine the taxable unit value of a railroad company and public service entity.	77-601, 77-801	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
JAN 1, 12:01 A.M.	The Property Tax Administrator shall determine the taxable value of all flight equipment of interstate air carriers and all rail cars owned by private car line cars.	77-1245, 77-682	Property Assessment Division	AIRCARRIER/ CAR LINE
JAN 1	Railroad companies & public service entities shall report non-operating property to Assessor.	77-606, 77-801	TAXPAYER	RAILROAD/ PUBLIC SERVICE
APRIL 15	Railroad companies and public service entities shall file completed report with the Property Tax Administrator. Written requests for extensions on filing may be made. Upon Property Tax Administrator's approval extensions may be granted up to 15 days.	77-603, 77-801	TAXPAYER	RAILROAD/ PUBLIC SERVICE
Up to April 30	If extensions have been approved by the Property Tax Administrator, Railroad companies and public service entities may have up to the date granted for completing the report filed with the Property Tax Administrator. Maximum is 15 days.	77-603, 77-801	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
JUNE 1	Air carriers and private car line companies shall complete report with the Property Tax Administrator. Written requests for extensions on filing may be made. Upon Property Tax Administrator's approval extensions may be granted up to 30 days.	77-1247, 77-680	TAXPAYER	AIRCARRIER/ CAR LINE
JUNE 1	Railroad companies shall furnish to the Property Tax Administrator the total number of miles traveled by each class of cars of every car line company on their lines as of Dec. 31 each year.	77-681	TAXPAYER	RAILROAD
Up to JUNE 30	If extensions have been approved by the Property Tax Administrator, Air carriers and car line companies may have up to the date granted for completing the report filed with the Property Tax Administrator. Maximum is 30 days, which would be up to June 30.	77-1247, 77-680	Property Assessment Division	AIRCARRIER/ CARLINE
JULY 1	Railroad companies shall be mailed a draft appraisal of its allocated taxable value as determined by the Property Tax Administrator.	77-612	Property Assessment Division	RAILROAD
JULY 12	Railroad companies may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG- 30-006.03E	TAXPAYER	RAILROAD
JULY 15	Railroad companies shall be mailed a final appraisal as determined by the Property Tax Administrator.	77-612	Property Assessment Division	RAILROAD
JULY 25	Public service entities shall be mailed a draft appraisal of its allocated taxable value as determined by the Property Tax Administrator.	77-802	Property Assessment Division	PUBLIC SERVICE

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AUG 1*	Railroad companies may file an appeal with the Tax Commissioner.	77-612	TAXPAYER	RAILROAD
AUG 5	Public service entities may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG – 30-005.03E	TAXPAYER	PUBLIC SERVICE
AUG 10	The Property Tax Administrator shall certify to the railroad companies, public service entities, and to the county Assessor the total taxable value as distributed.	77-621, 77-802	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
SEPT 10*	Public service entities may file an appeal with the Tax Commissioner.	77-802.02	TAXPAYER	PUBLIC SERVICE
OCT 15	Levy date.	77-1601	COUNTY BOARD	ALL
NOV 22	Deliver tax list (real and personal) to Treasurer.	77-1616	ASSESSOR	ALL
DEC 31	All property taxes levied are due and payable for railroad companies and public service entities.	77-203	TAXPAYER	RAILROAD/ PUBLIC SERVICE
JAN 15	The Property Tax Administrator shall establish the state average tax rate, applicable to air carriers and car line companies.	77-1249, 77- 684	TAXPAYER	AIRCARRIER/ CAR LINE
JAN 31	The Property Tax Administrator shall send a statement to each air carrier and car line company showing the TAXABLE VALUE, TAX RATE, and AMOUNT OF TAX DUE.	77-1249, 77- 684	Property Assessment Division	AIRCARRIER/ CAR LINE
JAN 31	Air carriers and car lines companies' taxes due and payable.	77-1249, 77- 684	TAXPAYER	AIRCARRIER/ CAR LINE
FEB 15*	Air carriers and car lines may file an appeal with the Tax Commissioner.	77-1249, 77- 684	TAXPAYER	AIRCARRIER/ CAR LINE
MARCH 1	1st half taxes for air carriers and car line companies delinquent.	77-1249.01 77- 687	TAXPAYER	AIRCARRIER/ CAR LINE
APR 1 AUG 1	Real and personal property taxes delinquent (POP > 100,000) 1st half / 2 nd half.	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
MAY 1 SEPT 1	Real and personal property taxes delinquent (POP < 100,000) 1st half / 2 nd half.	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
JULY 1	2nd half taxes for air carriers and car lines companies delinquent.	77-1249.01 77- 687	TAXPAYER	AIRCARRIER/ CAR LINE